

Exhibit 5

April 25, 2013 Letter from IRS

Cincinnati, OH

**IRS**Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0062


In reply refer to: 0280144182

Apr. 25, 2013 LTR 168C 3

25-1099474 200909 03 1

00006030

BODC: LM



J J POWELL INC
% CLOYD VAN HOOK
301 SAINT CHARLES AVE STE 250
NEW ORLEANS LA 70130-3137

128763

Taxpayer Identification Number: 25-1099474
Tax Period(s): Sep. 30, 2009

Form: 720

Dear Taxpayer:

We have received your Form 843 request dated November 8, 2012. After review of the documentation on this account, we are removing the Failure to Pay penalty of \$3,201.12. If you do not owe any other taxes you will receive a refund within four to six weeks of the date of this letter.

You may request review of other tax periods that you were audited on, but you must file a separate Form 843 for each tax period for consideration.

If you have any questions, please call Mr. Bowden at 859-669-4824 between the hours of 8:00 a.m. and 3:30 p.m. EDT. This is not a toll-free number.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you.

Also, you may want to keep a copy of this letter for your records.

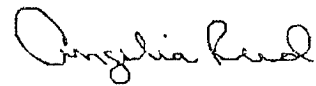
Telephone Number () _____ Hours _____

Thank you for your cooperation.

0280144182
Apr. 25, 2013 LTR 168C 3
25-1099474 200909 03 1
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J J POWELL INC
% CLOYD VAN HOOK
301 SAINT CHARLES AVE STE 250
NEW ORLEANS LA 70130-3137

Sincerely yours,

A handwritten signature in cursive script that reads "Angelia Reed".

Angelia Reed, Operations Manager
Centralized Excise